



Bart L. Graham  
Commissioner

State of Georgia  
**Department of Revenue**

Frank S. Connell  
Director

Suite 15300  
1800 Century Boulevard  
Atlanta, Georgia 30345  
(404) 417-2100

**NOTICE**

**(Notice LGSD 2010- 5)**

**RE: Repealed Rule to the Department of Revenue, Local Government Services Division, Chapter 560-11-2-.31:**

**TO ALL INTERESTED PERSONS AND PARTIES:**

In compliance with O.C.G.A. § 50-13-4, the Georgia Department of Revenue gives notice that it is amending Chapter 560-11-2 of the Rules and Regulations of the State of Georgia by proposing to repeal:

- 560-11-2-.31, entitled "County Board of Tax Assessors—Qualifications of Members. Amended."

and replace it with:

- 560-11-2-.31, entitled "County Board of Tax Assessors—Qualifications."

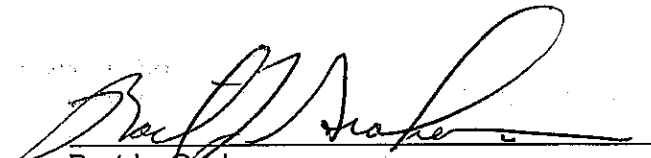
Attached with this notice is an exact copy and synopsis of the proposed repealed and replacement Rule. The Rule is being repealed and replaced under the authority of O.C.G.A. § 48-2-12.

The Department of Revenue shall consider the proposed repeal and replacement of the above-referenced Rule at 10:00 a.m., on Thursday, December 30<sup>th</sup>, 2010 in Suite 15200 of the Department's headquarters at 1800 Century Blvd. NE, Atlanta, GA 30345-3205.

The Department must receive all comments regarding the proposed repeal and replacement of above-referenced Rule from interested persons no later than 10:00 a.m. on Thursday, December 30<sup>th</sup>, 2010. Written comments must be sent to: Commissioner, Georgia Department of Revenue, 1800 Century Blvd. NE, Suite

15300, Atlanta, GA 30345-3205. Electronic comments must be sent to [regcomments@dor.ga.gov](mailto:regcomments@dor.ga.gov). Facsimile comments must be sent to (404) 417-6651. Please reference "Notice Number LGSD 2010-5" on all comments.

Dated: November 30<sup>th</sup>, 2010



Bart L. Graham  
Commissioner, Department of Revenue

**SYNOPSIS**  
**RULES**  
**OF**  
**DEPARTMENT OF REVENUE**  
**MOTOR VEHICLE DIVISION**  
**CHAPTER 560-11-2**  
**SUBSTANTIVE REGULATIONS**

**560-11-2-.31 – County Board of Tax Assessors—Qualifications of Members.**  
**Amended.**

- This Rule is being repealed and replaced.
- This repeal is needed because O.C.G.A. Code sections §§ 48-5-290, 48-5-291, and 48-5-292 have been amended and a regulation is needed to define certain terms.

RULES  
OF  
DEPARTMENT OF REVENUE  
LOCAL GOVERNMENT SERVICES DIVISION

CHAPTER 560-11-2  
SUBSTANTIVE REGULATIONS

**~~560-11-2-.31 County Board of Tax Assessors--  
Qualifications of Members. Amended.~~**

~~(1) No person shall be appointed as tax assessor for any county who does not hold a high school diploma or its equivalent unless that person has held an equivalent, responsible position of employment for a period of at least five (5) years. Such responsible position of employment shall include the following:~~

- ~~(a) a position of employment involving supervision or management of three (3) or more subordinate employees;~~
- ~~(b) a position of self employment involving the supervision or management of three (3) or more employees.~~

~~(2) No person shall serve as tax assessor who does not have at least one (1) year of experience in appraisal related work and also successfully completes the assessors qualification examination, unless such person successfully completes the assessor training course, entitled Assessors Certification Course No. 1, provided by the State Revenue Commissioner within one (1) year after appointment. Appraisal related work shall include:~~

- ~~(a) the appraisal of real estate or personal property for any purpose for either a governmental or a private agency;~~
- ~~(b) employment in any capacity by county or municipal government involving tax appraisals, assessments, or collections in the office of tax assessor, tax collector, or tax receiver;~~
- ~~(c) employment by private industry involved in the preparation or filing of local government tax returns.~~

~~(3) No person shall serve as a member of the county board of tax assessors unless he successfully completes the assessor training course entitled, Assessor Certification Course No. I, which shall be prepared and offered by the State Revenue Commissioner.~~

~~The assessor certification course shall be offered at least annually in regional locations, the sites and number of courses to be determined by the Revenue Commissioner. The Assessor Qualification Examination shall be offered at least quarterly in regional locations, the sites and dates to be determined by the Revenue Commissioner. The Chairman of the Board of Assessors shall be notified in writing of dates, time and locations for such examinations.~~

~~(4) The successful completion of at least two of the assessment administration courses offered by the State Revenue Commissioner in conjunction with the University of Georgia during 1969, 1970, and 1971 may be substituted for the Assessor Certification Course No. I required under paragraph 2 and 3 of this Regulation.~~

~~(5) No person shall serve as a member of the county board of tax assessors unless he successfully completes at least forty (40) hours of approved appraisal courses during each two years of his tenure as assessor. "Approved appraisal courses" as used in this paragraph shall include:~~

~~(a) Those courses offered regionally by the State Revenue Commissioner in conjunction with the University of Georgia, which are designed for assessors and appraisers;~~

~~(b) Those courses totaling 40 hours offered as a part of the Annual Short Course for tax assessors at the University of Georgia;~~

~~(c) Those courses totaling 40 hours offered by and approved by the International Association of Assessing Officers;~~

~~(d) Those courses at least 40 hours in length offered by either the Society of Real Estate Appraisers or the American Institute of Real Estate Appraisers and approved for course work toward the award for the S.R.A. or M.A.I. designations.~~

~~(6) The requirements of this Regulation shall not apply to tax assessors in those counties where the tax assessors are elected rather than appointed.~~

~~(7) The requirements of this Regulation shall not be applicable to those assessors who were properly appointed and were serving on January 1, 1973, until such time as their current appointment shall expire.~~

**560-11-2-.31 County Board of Tax Assessors—Qualifications.**

(1) 'Approved Appraisal Courses' under O.C.G.A. § 48-5-291 shall be only those courses approved by the Local Government Services Division of the Georgia Department of Revenue.

(2) 'Two Calendar Years of Tenure' under § 48-5-291 shall mean any calendar twenty-four (24) month period beginning on the date the assessor is appointed.

(3) 'Certificate' as issued by the Commissioner under O.C.G.A. § 48-5-291 shall mean a certificate issued by the Revenue Commissioner officially and specifically for the purpose of designating an assessor as certified pursuant to § 48-5-291(a)(5). 'Certificate' shall not mean any certificate issued specifically for the successful completion of approved appraisal courses. No duties or responsibilities may be

executed by a board of tax assessors having a majority of members who do not have a valid 'Certificate.' A 'Certificate' shall be:

(a) Issued to each board of assessor member upon the Revenue Commissioner's receipt of the oath of office signed by the assessor member along with, if available, proof of high school education;

(b) Printed with an expiration date coinciding with the tax assessor's term of office;

(c) Posted in a prominent location readily viewable by the public in the office of the board of tax assessors; and

(d) Revoked for a direct and clear violation of state law and regulations governing the duties and responsibilities of the board of tax assessors.

1. Revenue Commissioner or his delegates shall have the authority to revoke.

2. A board of tax assessor whose 'Certificate' has been revoked may not vote in any legal Board of Assessors meeting and their attendance shall not count as a member

necessary to constitute a quorum. Any attendance by such  
revoked member shall be duly noted in the minutes of that  
meeting.

3. Notice of revocation will be provided to:

(i) The individual board of assessor member whose  
certificate is revoked;

(ii) The county board of tax assessors Chairperson; and

(iii) The county governing authority.

3. Revocation of a Certificate shall remain in effect until  
such time as the ex-board member becomes compliant with  
Georgia law and regulations governing the duties,  
certification, training requirements, and qualifications of the  
board of tax assessors and certification has been reinstated  
by the Revenue Commissioner or his delegates.

4. Revocation of an assessor member's Certificate  
pursuant to subsection (b) of Code Section 48-5-295 may be  
grounds for permanent removal from a county's board of tax  
assessors by the Revenue Commissioner.



5. Revocation of a Certificate may be appealed by the assessor member in writing to the Revenue Commissioner, by way of the Director of the Local Government Services Division. All evidence and arguments to be considered must be included in the written appeal.

(i) Appeals must be filed within 30 days of revocation date printed on the notice.

(ii) Extensions to the 30 day appeal filing period may be granted by the Director of Local Government Services.

(4) A member of a county board of tax assessors may be reappointed to succeed himself as a member of the board so long as the reappointment does not act to circumvent the certification, training requirements, and qualifications of O.C.G.A. § 48-5-290, O.C.G.A. § 48-5-291, O.C.G.A. § 48-5-292 and this Regulation.

Authority...O.C.G.A. §§ 48-5-290, 48-5-291, 48-5-292